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PPMs to be Repealed
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During an analysis of the Department's policies, two PPMs were identified that are no longer needed and can be repealed. The policies, along with the reasoning behind their repeal, are listed below:

PPM 50.1 Deduction for Foreign Taxes Paid – This policy was superseded by Act 16 of the 1986 1st Extraordinary Session of the Louisiana Legislature. This policy is not applicable to tax periods occurring after 1986.

PPM 50.2 Application of the Federal Income Tax Paid Limitation per ITR 55.2 – This policy was superseded by Act 16 of the 1986 1st Extraordinary Session of the Louisiana Legislature. This policy is not applicable to tax periods occurring after 1986.